

Congress of the United States

Washington, DC 20515

September 3, 2003

The Honorable Bill Thomas, Chairman
House Committee on Ways and Means
1102 Longworth House Office Building
Washington DC, 20515

The Honorable Charles B. Rangel
Ranking Member
House Committee on Ways and Means
1106 Longworth House Office Building
Washington, DC 20515

Dear Chairman Thomas and Ranking Member Rangel:

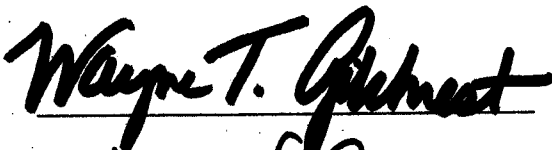
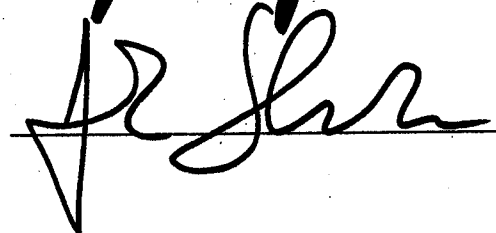
We respectfully encourage you to consider conservation easement provisions in HR 7, the Charitable Giving Act, when you mark up the bill in committee. We are pleased that HR 7 improves upon existing landowner incentive programs administered by the Department of the Interior. However, we feel strongly that a large number of small farmers, ranchers, and landowners who wish to make conservation easements will choose not to because of the excessive tax liability they would still incur under HR 7 as it currently stands.


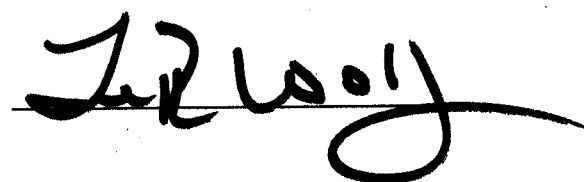
Provisions in the Senate CARE Act, S 476, deserve consideration by the committee. These provisions to encourage conservation easements include increasing the percentage contribution base limitation on contributions of capital gain property for conservation purposes, providing landowners an allowance to carryover excess qualified conservation contributions for up to 15 years, providing farmers and ranchers who make a qualified conservation contribution an allowance of up to 100 percent of the taxpayer's contribution base, and providing a 25 percent exclusion from capital gain for some sales made for conservation purposes.

HR 7 is an important step in giving ordinary Americans a chance to receive tax deductions for helping local communities in need. However, it does not go far enough in preserving the heritage, conservation, and agricultural value of our local communities. Please support the inclusion of expanded conservation easement provisions in HR 7.

Thank you for consideration of this request. We look forward to working with you on this and other issues of importance.

Sincerely,

~~RS~~ SUMMUS
C12

Neil Cavanaugh

Dana White

Tom Odell

Joe Bulley

Mark Wallace

James Greenwald

Brad Pitt

Paul Hickey

Doug Swartz

Jim Brown

Ed Case

Carlo Rodriguez

Virgil Gook

Nik Klack

Ting Zj

Monica Boudry

Earl Blumenau

Sheryl Brown

Rick Boucher

Barry Rank

Whit Ferguson

Mike Thompson

Mike Honda

Marilyn Musgrave

Phil Play

Rush Holt

Joseph R. Pitts